

**COMMUNITY ACTION OF EASTERN IOWA**

**Davenport, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
(OMB Circular A-133, Single Audit Report)**

**October 31, 2013**

**(With Independent Auditor's Reports Thereon)**

# COMMUNITY ACTION OF EASTERN IOWA

Davenport, Iowa

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
 Community Action of Eastern Iowa  
 Davenport, Iowa

*Report on the Financial Statements*

We have audited the accompanying financial statements of Community Action of Eastern Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of October 31, 2013, and the related Statements of Activities and Changes in Net Assets and Cash Flows for the year then ended, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action of Eastern Iowa as of October 31, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Page Two

*Other Matters*


Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional supporting schedules on pages 22-43 are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Report on Summarized Comparative Information*

We have previously audited Community Action of Eastern Iowa's 2012 financial statements, and our report dated February 21, 2013, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended October 31, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2014, on our consideration of Community Action of Eastern Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

February 7, 2014  
West Des Moines, Iowa

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Financial Position

October 31, 2013  
(With Comparative Totals for 2012)

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 1,765,256	1,747,527
Marketable Securities	--	9,281
Receivables		
Grant Awards and Contracts	756,624	977,537
Other	903	4,065
Weatherization Projects in Progress	140,502	119,157
Weatherization Materials Inventory	33,035	41,224
Prepaid Expenses	2,712	793
Total Current Assets	<u>2,699,032</u>	<u>2,899,584</u>
<b>Property and Equipment</b>		
Land, Buildings, and Leasehold Improvements	1,430,513	1,530,700
Vehicles and Equipment	1,161,592	1,292,816
	<u>2,592,105</u>	<u>2,823,516</u>
Accumulated Depreciation	(1,759,358)	(1,776,242)
Net Property and Equipment	<u>832,747</u>	<u>1,047,274</u>
<b>Beneficial Interest in Assets of Another</b>	<u>12,833</u>	<u>--</u>
Total Assets	<u>\$ 3,544,612</u>	<u>3,946,858</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 353,960	301,248
Accrued Payroll and Related Taxes and Benefits	537,319	530,922
Deferred Revenues	308,920	333,601
Total Current Liabilities	<u>1,200,199</u>	<u>1,165,771</u>
<b>Net Assets</b>		
Unrestricted		
Invested in Property and Equipment	832,747	1,047,274
Undesignated	1,029,279	1,130,200
Temporarily Restricted	469,554	603,613
Permanently Restricted - Endowment Fund	12,833	--
Total Net Assets	<u>2,344,413</u>	<u>2,781,087</u>
Total Liabilities and Net Assets	<u>\$ 3,544,612</u>	<u>3,946,858</u>

The accompanying notes are an integral part of these financial statements.

## COMMUNITY ACTION OF EASTERN IOWA

## Statement of Activities and Changes in Net Assets

Year Ended October 31, 2013  
(With Comparative Totals for 2012)

	2013			2012
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total All Funds
<b>Revenue</b>				
Grant Revenue				
Federal Awards	\$ 14,751,554	--	--	14,751,554
State Awards	782,457	5,000	--	787,457
Total Grant Revenue	15,534,011	5,000	--	15,539,011
Program Income and Support	187,365	211,261	--	398,626
Interest Income	248	--	--	248
Investment Income	2,712	--	988	3,700
In Kind Contributions	757,741	--	--	757,741
Other Income	248	--	--	248
Total Revenue	16,482,325	216,261	988	16,699,574
Net Assets Released from Restrictions and Transfers	338,475	(350,320)	11,845	--
Total Revenue and Transfers	16,820,800	(134,059)	12,833	16,699,574
<b>Expenses</b>				
Personnel	5,942,038	--	--	5,942,038
Management and Administration	788,656	--	--	788,656
Direct Client Assistance	5,781,359	--	--	5,781,359
Consultants/Contractual	945,626	--	--	945,626
Travel/Transportation	129,260	--	--	129,260
Space Costs	477,427	--	--	477,427
Supplies	563,724	--	--	563,724
Staff Training/Physicals	86,150	--	--	86,150
Weatherization				
Materials	260,410	--	--	260,410
Labor	155,909	--	--	155,909
Support	101,686	--	--	101,686
Health and Safety	325,742	--	--	325,742
Equipment	--	--	--	--
Other	526,048	--	--	526,048
Depreciation	294,472	--	--	294,472
In Kind Expenses	757,741	--	--	757,741
Total Expenses	17,136,248	--	--	17,136,248
<b>Increase (Decrease) in Net Assets</b>	(315,448)	(134,059)	12,833	(436,674)
<b>Net Assets at Beginning of Year</b>	2,177,474	603,613	--	2,781,087
<b>Net Assets at End of Year</b>	\$ 1,862,026	469,554	12,833	2,344,413

The accompanying notes are an integral part of these financial statements.

## COMMUNITY ACTION OF EASTERN IOWA

**Statement of Cash Flows**

Year Ended October 31, 2013  
(With Comparative Totals for 2012)

	<u>2013</u>	<u>2012</u>
<b>Cash Flows from Operating Activities</b>		
Increase (Decrease) in Net Assets	\$ (436,674)	(123,339)
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	294,472	290,564
Gain on Disposal of Property and Equipment	(25,338)	--
Investment Income	(3,552)	(593)
Changes in Asset and Liability Accounts		
Receivables	224,075	100,635
Weatherization Projects in Progress	(21,345)	314,595
Weatherization Inventories	8,189	(2,237)
Prepaid Expenses	(1,919)	366
Accounts Payable	52,712	(98,311)
Accrued Payroll	6,397	25,421
Deferred Revenue	(24,681)	(144,293)
Net Cash Flows from Operating Activities	<u>72,336</u>	<u>362,808</u>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Equipment Disposals	42,200	--
Expenditures for Acquisition of Equipment	(96,807)	(75,349)
Net Cash Flows from Investing Activities	<u>(54,607)</u>	<u>(75,349)</u>
<b>Net Increase in Cash</b>	17,729	287,459
<b>Cash Balance - Beginning of Year</b>	<u>1,747,527</u>	<u>1,460,068</u>
<b>Cash Balance - End of Year</b>	<u><u>\$ 1,765,256</u></u>	<u><u>1,747,527</u></u>

The accompanying notes are an integral part of these financial statements.

## COMMUNITY ACTION OF EASTERN IOWA

**Notes to Financial Statements**

October 31, 2013

**1. Nature of Business and Organization**

Community Action of Eastern Iowa is a private nonprofit corporation as defined under Section 501(c)(3) of the Internal Revenue Code. The Agency was incorporated under the laws of the state of Iowa and is defined as a community action agency in accordance with Iowa House File 2437 under the 69th General Assembly.

Community Action of Eastern Iowa was organized as a nonprofit corporation in 1968. The Organization was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs in the Iowa counties of Scott, Clinton, Muscatine, and Cedar. The Organization is primarily supported through federal and state government grants.

**2. Financial Statement Presentation**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions. When a donor purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions.

Revenues from grant awards or contract reimbursements are considered unrestricted since the revenue is earned as allowable program expenses are incurred.

**3. Summary of Significant Accounting Policies**

The accompanying financial statements have been prepared in accordance with guidelines established for nonprofit organizations by the American Institute of Certified Public Accountants. The following describes the significant accounting policies.

**Revenue Recognition**

Revenue from awards or grants are recognized when reimbursable expenses are incurred in conducting program activities.

Program service revenues are generally recorded when earned.

Donations and public support are generally recognized when an unconditional pledge is received, except for small donations, which are recorded when received.

**In Kind Contributions**

All in kind contributions required by grant awards are recorded in the Statement of Activities and Changes in Net Assets at estimated fair value and recognized as revenue and expense in the period they are received. In kind is recorded in the Head Start programs and consists primarily of donated materials and occupancy.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**Financial Instruments**

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, deferred revenue, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments.



### **Cash**

For purposes of the Statement of Cash Flows, the Organization considers all cash in checking and savings accounts and highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

### **Receivables**

Receivables are comprised primarily of grant awards or contract reimbursements. Receivables are recorded when program expenses exceed contract reimbursements to date.

The Organization considers all amounts collectible and, accordingly, no provision for bad debts has been recorded.

### **Deferred Revenue**

Deferred revenue primarily represents funds received under grant awards or contracts for which program expenses have not yet been incurred.

### **Weatherization Projects in Progress**

Weatherization projects are comprised of homes being weatherized and not yet completed at the year-end date. Materials and labor on these projects are recorded at cost and will be charged to the program grants upon completion.

### **Inventories**

Weatherization material inventory is stated at cost, which is not in excess of market. Cost is determined by the first-in, first-out (FIFO) method.

### **Property and Equipment**

Property and equipment is recorded at cost. Depreciation is recorded on a straight-line basis over the estimated useful lives. The Organization follows the policy of capitalization of equipment costing \$5,000 or more, with a useful life expectancy exceeding one year.

### **Long-Lived Assets**

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

### **Advertising and Promotion Activities**

Advertising and promotion costs are expensed as incurred on the Statement of Activities and Changes in Net Assets.

### **Income Taxes**

Community Action of Eastern Iowa is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax. The Organization is not considered a private foundation under Internal Revenue statutes.

The Organization annually evaluates the impact of uncertain tax positions taken or expected to be taken in a tax return, which may require recognition of a liability related to those tax positions. At October 31, 2013, the Organization had no uncertain tax positions requiring recognition in the financial statements.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for years ending before October 31, 2010.

### **Concentration of Credit Risks**

Community Action of Eastern Iowa received approximately 93% of its support and revenue from governmental grants. A significant reduction in the level of government participation would have a major effect on Community Action of Eastern Iowa's program activities.

Deposits in bank accounts in excess of federally insured limits (FDIC) at October 31, 2013 totaled \$1,776,370. The Organization's bank, however, has eligible collateral and securities available to pledge for excess deposits. In addition, the bank also participates in the State of Iowa sinking fund for losses that exceed insured limits if those losses are incurred due to a closure of the bank by its respective regulator agency.

### Cost Allocation Pools

Indirect and joint costs are allocated to benefiting programs using various allocation methods depending on the type of cost being allocated.

#### Indirect Costs

Indirect costs, comprised of any cost benefiting all programs but not readily identifiable with any specific program, are charged to the indirect cost pool. The costs are allocated to programs based on an approved rate of 13.20% of personnel costs.

#### Joint Costs

Joint costs, such as space, telephone, and supplies, are recorded to individual cost pools and allocated to programs on the basis of procedures that represent estimated benefits received thereon.

### Prior Year Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended October 31, 2012, from which the summarized information was derived. Certain reclassifications to the 2012 comparative totals have been made to conform to the 2013 presentation.

#### 4. Receivables - Grant Awards

Grant receivables, which represent allowable program expenditures in excess of the respective grant or contract receipts to date, are as follows:

<u>Funding Source</u>	<u>Program</u>	<u>Amount</u>
U.S. Department of Health and Human Services	Head Start and Early Head Start	\$ 314,241
Iowa Department of Human Services	Child Care R&R/Wraparound	149,634
Iowa Department of Education	CACFP	97,951
Iowa Department of Human Rights	Weatherization Assistance	73,257
Iowa Department of Human Rights	Community Services Block Grant	28,267
Iowa Department of Human Rights	FaDSS	14,025
Local Empowerment Boards	Early Childhood/School Ready	33,527
Iowa Community Action Association	Iowa Disaster Assistance	22,664
Other		23,058
		<u>\$ 756,624</u>

#### 5. Property and Equipment

Property and equipment is summarized as follows:

Agency Acquired Buildings and Leasehold Improvements	\$ 322,408
Agency Acquired Equipment	28,830
Grant Acquired Buildings and Improvements	1,108,105
Grant Acquired Equipment	<u>1,132,762</u>
	2,592,105
Accumulated Depreciation	<u>(1,759,358)</u>
Net Property and Equipment	<u>\$ 832,747</u>

The grant acquired buildings and equipment was funded primarily under various grants with federal, state, or local governmental entities and may revert back to these funding sources in the event such programs terminate or the use of the property changes from its original purpose.

In addition, any proceeds from disposal of such properties must be expended with grantor approval.

Depreciation expense for the year totaled \$294,472.

#### 6. Beneficial Interest in Assets of Another and Endowment Fund

On March 1, 2013, the Organization established The Community Action of Eastern Iowa Endowment to provide a permanent source of support for the Organization. This endowment was initially funded by the absolute transfer of property valued at \$11,845 to the Community Foundation of the Great River Bend (the Foundation). Under the terms of the endowment fund agreement, the Foundation controls the investment of the funds, while the Community Action of Eastern Iowa retains the privilege of naming the recipients to which fund distributions shall be made.

The Foundation will make distributions in accordance with the policies regarding Endow Iowa eligible endowment distributions and the Foundation's spending policy as established and updated by the Foundation. Such distributions will usually be made annually.

The Board of Directors of Community Action of Eastern Iowa may, after five years, request that a portion or all of the assets of this fund be distributed to Community Action of Eastern Iowa. Any decisions on such requests, however, are at the sole discretion of the Foundation's Board of Directors. Only funds contributed by the Organization and earnings thereon are eligible for such distribution. In all cases, the Foundation has full right and authority to exercise its "power of variance" in redirecting the use of the assets of this fund, in keeping with the original intent of the donor, insofar as possible.

The beneficial interest in the amount of \$12,833 at October 31, 2013 is recorded at estimated fair value on the Statement of Financial Position based on information received from the Foundation.

At October 31, 2013 and for the year then ended, the endowment fund is summarized as follows:

	Permanently Restricted Endowment Fund
Endowment Net Assets - November 1, 2012	\$ --
Contributions:	
Initial Transfer of Assets	11,845
Investment Income:	
Interest and Dividends	79
Unrealized Gain	993
Administrative Fees	(84)
Total Investment Income	988
Appropriation of Endowment Assets for Expenditure	--
Endowment Net Assets - October 31, 2013	\$ 12,833

#### 7. Grant and Contract Revenue Unearned

Grant and contract revenue received which was not yet expended or earned at the year-end date, is summarized as follows:

Funding Source	Program	Amount
Iowa Department of Human Rights	Weatherization	\$ 194,056
Iowa Department of Human Rights	Low Income Home Energy Assistance	13,215
Iowa Department of Education	Shared Visions	50,930
Illinois Department of Human Services	Child Care Resource and Referral	23,101
United Way of the Quad Cities	United Way Wrap-Around	13,718
Volunteer Preschool	Various Local Schools	13,900
		<u>\$ 308,920</u>

**8. Temporarily Restricted Net Assets**

Contributions received from the public and program income or grant awards to be used for specific assistance to eligible low-income families are classified as temporarily restricted net assets. A description of these net assets is as follows:

Weatherization Inventory Grant	\$ 365,631
United Way - Cedar and Muscatine	9,534
Resource and Referral Fees	59,268
Customer Contributions - Heating Assistance	24,043
Various Head Start Grants	8,182
Various Other Grants	2,896
	<u>\$ 469,554</u>

**9. Leases**

Existing operating leases cover field offices, Head Start classrooms, and office equipment. These leases generally are written over a one-year to ten-year period and the Organization expects to renew or replace most leases at their expiration.

The Organization leases administrative office space under an operating lease with a scheduled expiration date of July 31, 2018. In addition, the lease contains a renewal option for an additional five-year period ending on July 31, 2023. The rent under this lease is currently \$15,600 monthly, with rentals for the option period increasing to \$17,000 per month.

Rent and equipment lease expenses totaled \$229,655 for the year ended October 31, 2013.

The future annual minimum annual lease obligations at October 31, 2013 are summarized as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
October 31, 2014	\$ 282,091
October 31, 2015	238,545
October 31, 2016	222,170
October 31, 2017	222,170
October 31, 2018	160,900
Thereafter	--
Total	<u>\$ 1,125,876</u>

**10. Retirement Plan**

The Organization sponsors a tax deferred annuity plan on behalf of its employees. The plan is a defined contribution benefit plan that qualifies under Section 403(b) of the Internal Revenue Code. All employees who complete three months of service and agree to contribute at least 3% of their salary are eligible to become participants of the plan. Community Action of Eastern Iowa contributes 6% of a participant's salary to the plan. During the year ended October 31, 2013, the Organization contributed \$127,535 to the plan, while the employees contributed \$159,014.

The Organization also participates in the Iowa Public Employees Retirement System (IPERS) for certain employees. IPERS is a multiple-employer defined benefit plan administered by the state of Iowa. IPERS provides retirement and death benefits, which are established by state statute, to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information.

Plan members are required to contribute 5.95% (5.78% through June 2013) of their annual covered salary and the Organization is required to contribute 8.93% (8.67% through June 2013) of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended October 31, 2013, was \$144,499, equal to the required contribution for the year, while the employees contributed \$96,577.

**11. Principal Programs**

The costs of providing various programs and activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The following is a summary of expenses on a functional basis:

Program	Expenses
Child and Adult Care Food Programs	\$ 1,467,783
Federal Emergency Management Administration	30,099
Head Start	5,422,778
CHORE, Elderly and Senior Outreach Services	1,851
Child Care Resource and Referral	2,107,362
Family Development and Self Sufficiency	311,419
Community Services Block Grant	779,528
Weatherization Programs	1,403,550
Low Income Home Energy Assistance	4,260,239
Empowerment Fund Child Care Development Programs	322,027
Wraparound Child Care	237,388
Miscellaneous Child Care Related Programs	264,630
Direct Client and Emergency Assistance	371,408
Corporate Activity Expenses	156,186
	<u>\$ 17,136,248</u>

**12. Subsequent Events**

The Organization has evaluated events and transactions occurring after October 31, 2013 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through February 7, 2014, the date the financial statements were available for issuance.

**MERIWETHER, WILSON AND COMPANY, PLLC**  
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
 AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
 Community Action of Eastern Iowa  
 Davenport, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Action of Eastern Iowa (a nonprofit organization), which comprise the Statement of Financial Position as of October 31, 2013, and the related Statement of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 7, 2014.

*Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered Community Action of Eastern Iowa's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action of Eastern Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of the Community Action of Eastern Iowa's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether Community Action of Eastern Iowa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

*Purpose of this Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

February 7, 2014  
West Des Moines, Iowa

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
 Community Action of Eastern Iowa  
 Davenport, Iowa

*Report on Compliance for Each Major Federal Program*

We have audited Community Action of Eastern Iowa's (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Community Action of Eastern Iowa's major federal programs for the year ended October 31, 2013. Community Action of Eastern Iowa's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

*Management's Responsibility*

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of Community Action of Eastern Iowa's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action of Eastern Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonableness basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action of Eastern Iowa's compliance.

*Opinion on Each Major Federal Program*

In our opinion, Community Action of Eastern Iowa complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended October 31, 2013.



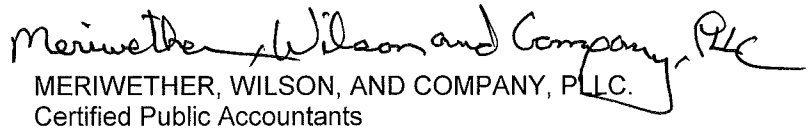
*Report on Internal Control over Compliance*

Management of Community Action of Eastern Iowa is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action of Eastern Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action of Eastern Iowa's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
MERIWETHER, WILSON, AND COMPANY, PLLC.  
Certified Public Accountants

February 7, 2014  
West Des Moines, Iowa

COMMUNITY ACTION OF EASTERN IOWA  
**Schedule of Findings and Questioned Costs**

Year Ended October 31, 2013

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Community Action of Eastern Iowa.
2. Internal Control Over Financial Reporting
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Community Action of Eastern Iowa were noted during the audit.
4. Internal Control Over Major Programs
  - No material weaknesses were identified.
  - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Community Action of Eastern Iowa expresses an unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Community Action of Eastern Iowa received major federal awards as defined by OMB A-133 during the year ended October 31, 2013. The following programs were audited as major programs:

Federal Grant	CFDA No.	Expenditures
Head Start	93.600	\$ 4,503,972
Child and Adult Care Food Program	10.558	1,462,905
Temporary Assistance for Needy Families	93.558	2,268,287
		<u>\$ 8,235,164</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$530,216.
9. Community Action of Eastern Iowa was determined to be a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

No Prior Audit Findings

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Expenditures of Federal Awards**

November 1, 2012 Through October 31, 2013

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services	
Head Start and Early Head Start	07CH6198/47
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	HEAP-13-03
Weatherization Assistance	HEAP-12-03
Low Income Home Energy Assistance Programs	LIHEAP-14-03
Low Income Home Energy Assistance Programs	LIHEAP-13-03
Total CFDA #93.568	
Community Services Block Grant	CSBG-13-03
Community Services Block Grant	CSBG-12-03
Total CFDA #93.569	
Family Development and Self-Sufficiency Program	FaDSS-14-03
Family Development and Self-Sufficiency Program	FaDSS-13-03
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	FCSRI00085
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-12-097
Community Child Resource and Referral	ACFS 12-097
Passed Through Scott County Kids Early Childhood Iowa Board	
Head Start Program - Scott Community College	N/A
Head Start Program - Grace	N/A
Head Start Program - Scott County Early Head Start	N/A
Passed Through Clinton/Jackson Early Childhood Iowa Board	
Home Consultant	N/A
Total CFDA #93.558	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral	FCSSI00085
Child Care Resource and Referral	FCSRI00085
Child Care Resource and Referral	FCSRI00085
Child Care Subsidy Program - Non-Cash Vouchers	FCSRI00085
Child Care Subsidy Program - Non-Cash Vouchers	FCSRI00085
Passed Through State of Iowa Department of Human Services	
Community Child Resource and Referral	ACFS-12-097
Community Child Resource and Referral	ACFS-12-097
Community Child Resource and Referral	ACFS 12-097
Community Child Resource and Referral	ACFS 12-097
Wraparound Child Care	DCFS 09-089-7
Wraparound Child Care	DCFS 09-089-7
Passed Through Poweshiek County Empowerment Area	
Poweshiek County R & R	N/A
Total CFDA Cluster #93.575, #93.596, and #93.713	

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Expenditures of Federal Awards**

November 1, 2012 Through October 31, 2013

<u>Grant Period</u>	<u>CFDA*</u> <u>Number</u>	<u>Award</u> <u>Amount</u>	<u>Federal</u> <u>Expenses</u>
11/01/12 - 10/31/13	93.600	\$ 4,535,070	<u>\$ 4,503,972</u>
01/01/13 - 12/31/13	93.568	1,359,925	492,796
01/01/12 - 12/31/12	93.568	1,087,408	72,632
10/01/13 - 09/30/14	93.568	188,172	61,785
10/01/12 - 09/30/13	93.568	4,430,985	<u>4,198,454</u>
			<u>4,825,667</u>
10/01/12 - 03/31/14	93.569	632,708	317,267
10/01/11 - 09/30/13	93.569	684,911	<u>444,497</u>
			<u>761,764</u>
07/01/13 - 06/30/14	93.558	365,458 48% Federal	25,932
07/01/12 - 09/30/13	93.558	329,442 54% Federal	138,993
07/01/12 - 06/30/13	93.558	N/A	1,892,811
07/01/13 - 06/30/14	93.558	49,832	11,666
07/01/12 - 06/30/13	93.558	49,832	28,141
07/01/12 - 06/30/13	93.558	27,157	17,350
07/01/12 - 06/30/13	93.558	51,650	32,134
07/01/12 - 06/30/13	93.558	118,071 86% Federal	57,464
07/01/12 - 06/30/13	93.558	96,368	<u>63,796</u>
			<u>2,268,287</u>
07/01/13 - 06/30/14	93.596	1,117,016	302,108
07/01/12 - 06/30/13	93.575	626,173	288,192
		Less Amount Expended But Not Reported in the Prior Fiscal Year	(51,699)
07/01/12 - 06/30/13	93.596	458,309	453,985
07/01/12 - 06/30/13	93.575	N/A	435,547
07/01/12 - 06/30/13	93.596	N/A	865,448
07/01/13 - 06/30/14	93.575	178,450	30,252
07/01/13 - 06/30/14	93.596	748,154	313,714
07/01/12 - 06/30/13	93.575	171,250	49,624
07/01/12 - 06/30/13	93.596	805,032	503,024
09/01/13 - 08/31/14	93.575	249,000	18,907
09/01/12 - 08/31/13	93.575	249,000	218,481
07/01/12 - 06/30/13	93.575	23,665	<u>19,712</u>
			<u>3,447,295</u>

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Expenditures of Federal Awards**

November 1, 2012 Through October 31, 2013

Grantor/Pass-Through Agency	Grant Number
U.S. Department of Health and Human Services - Continued	
Passed Through Heritage Area Agency on Aging, Kirkwood Community College	
Special Programs for the Aging - Title III Part B	N/A
Passed Through State of Illinois Department of Human Services	
Child Care Subsidy Program - Non-Cash Vouchers	FCSRI00085
Total U.S. Department of Health and Human Services	
U.S. Department of Agriculture	
Passed Through Iowa Department of Education	
Child and Adult Care Food Program	82-8011
Child and Adult Care Food Program	82-8011
Child and Adult Care Food Program	82-8022
Child and Adult Care Food Program	82-8022
Total CFDA #10.558 and U.S. Department of Agriculture	
Department of Homeland Security	
Emergency Food and Shelter National Board Program	30-2892-00
Emergency Food and Shelter National Board Program	30-3020-00
Total CFDA #97.024 and Department of Homeland Security	
U.S. Department of Energy	
Passed Through Iowa Department of Human Rights	
Weatherization Assistance	DOE-12-03
Weatherization Assistance	DOE-13-03
Total CFDA #81.042 and U.S. Department of Energy	
U.S. Department of Education	
Passed Through State of Illinois Department of Human Services	
Child Care Resource and Referral - Race to the Top	FCSRI00085
Child Care Resource and Referral - Race to the Top	FCSSI00085
Total CFDA #84.412 and U.S. Department of Education	
Total Federal Awards	

\*Catalog of Federal Domestic Assistance

## COMMUNITY ACTION OF EASTERN IOWA

**Schedule of Expenditures of Federal Awards**

November 1, 2012 Through October 31, 2013

<u>Grant Period</u>	<u>CFDA* Number</u>	<u>Award Amount</u>	<u>Federal Expenses</u>
07/01/12 - 06/30/13	93.044	\$ 521	\$ --
07/01/12 - 06/30/13	93.667	N/A	17,281
			<u>15,824,266</u>
10/01/13 - 09/30/14	10.558	N/A	28,886
10/01/12 - 09/30/13	10.558	N/A	207,782
10/01/13 - 09/30/14	10.558	N/A	106,115
10/01/12 - 09/30/13	10.558	N/A	1,120,122
			<u>1,462,905</u>
01/01/12 - 05/31/13	97.024	11,612	11,612
01/01/12 - 05/31/13	97.024	18,487	18,487
			<u>30,099</u>
04/01/12 - 12/31/13	81.042	660,992	261,619
08/01/13 - 03/31/14	81.042	294,704	87,068
			<u>348,687</u>
07/01/12 - 06/30/13	84.412	5,833	759
07/01/13 - 06/30/14	84.412	34,392	7,161
			<u>7,920</u>
			<u>\$ 17,673,877</u>

SEE INDEPENDENT AUDITOR'S REPORT

## COMMUNITY ACTION OF EASTERN IOWA

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended October 31, 2013

**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Action of Eastern Iowa and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

**Note B - Illinois Department of Human Services**

Community Action of Eastern Iowa acts as an agent of the Illinois Department of Human Services in determining eligibility and initiating the payment process for the State's Child Care Subsidy Program. The dollar value of child-care certificates (vouchers) initiated by Community Action of Eastern Iowa is defined as a non-cash transaction according to OMB Circular A-133. These amounts, which have been reported on the Schedule of Expenditures of Federal Awards as Child Care Subsidy Program - Non-Cash Vouchers, are reported in conjunction with the State of Illinois' fiscal year of July 1, 2012 through June 30, 2013. Amounts corresponding to Community Action of Eastern Iowa's fiscal year were unavailable from the State.

**Note C - Insurance and Loans**

Community Action of Eastern Iowa had no Federal Insurance or Federal Loans or Loan Guarantees in effect during the fiscal year ended October 31, 2013 or outstanding at the fiscal year-end date.

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets

Year Ended October 31, 2013

	Total	Corporate Activity	Grant Funded Property & Equipment	Total Program Activity
<b>Revenue</b>				
Grant Revenue				
Prior Year Unearned	\$ 4,516,164	--	--	4,516,164
Current Year Awards	16,339,204	--	--	16,339,204
Unearned Revenue	(4,250,385)	--	--	(4,250,385)
Repaid/Deobligated	(1,065,972)	--	--	(1,065,972)
Net Grant Revenue	15,539,011	--	--	15,539,011
Program Income and Support	398,626	78,206	--	320,420
Interest Income	248	246	--	2
Investment Income	3,700	3,700	--	--
In Kind Contributions/Local Match	757,741	--	--	757,741
Other Income	248	248	--	--
Total Revenue	16,699,574	82,400	--	16,617,174
<b>Expenses</b>				
Personnel	5,942,038	10,818	--	5,931,220
Management and Administration	788,656	552	--	788,104
Direct Client Assistance	5,781,359	--	--	5,781,359
Consultants/Contractual	945,626	--	--	945,626
Travel/Transportation	129,260	--	--	129,260
Space Costs	477,427	--	--	477,427
Supplies	563,724	--	--	563,724
Staff Training/Physicals	86,150	--	--	86,150
Weatherization Materials	260,410	--	--	260,410
Weatherization Labor	155,909	--	--	155,909
Weatherization Support	101,686	--	(34,500)	136,186
Weatherization Health and Safety	325,742	--	--	325,742
Equipment	--	--	(23,896)	23,896
Other	526,048	109,628	16,863	399,557
Depreciation	294,472	34,634	259,838	--
In Kind Expenses	757,741	--	--	757,741
Total Expenses	17,136,248	155,632	218,305	16,762,311
<b>Increase (Decrease) in Net Assets</b>	(436,674)	(73,232)	(218,305)	(145,137)
<b>Net Assets at Beginning of Year</b>	2,781,087	1,194,120	983,354	603,613
<b>Transfers</b>	--	--	--	--
<b>Net Assets at End of Year</b>	\$ 2,344,413	1,120,888	765,049	458,476





## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

	2012 Weatheri- zation HEAP	2013 Weatheri- zation HEAP	2013 Low Income Home Energy Assistance	2014 Low Income Home Energy Assistance	2012 CSBG
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$552,626	--	138,480	--	444,497
Current Year Awards	--	1,359,925	4,232,389	188,172	--
Unearned Revenue	--	(867,129)	--	(126,387)	--
Repaid/Deobligated	(479,994)	--	(172,415)	--	--
Net Grant Revenue	72,632	492,796	4,198,454	61,785	444,497
Program Income and Support	--	--	--	--	--
Interest Income	--	--	--	--	--
Investment Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	72,632	492,796	4,198,454	61,785	444,497
<b>Expenses</b>					
Personnel	--	--	293,547	33,526	238,268
Management and Administration	324	17,863	38,748	4,425	31,451
Direct Client Assistance	--	--	3,792,675	13,830	93,321
Consultants/Contractual	--	--	--	--	1,435
Travel/Transportation	--	--	1,888	126	3,299
Space Costs	--	--	28,760	3,812	26,048
Supplies	--	--	8,599	2,308	16,704
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	7,461	55,558	--	--	--
Weatherization Labor	2,246	77,084	--	--	--
Weatherization Support	5,084	161,628	--	--	--
Weatherization Health and Safety	47,308	169,093	--	--	--
Equipment	10,209	6,475	--	--	--
Other	--	5,095	34,237	3,758	33,971
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	72,632	492,796	4,198,454	61,785	444,497
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	\$ --	--	--	--	--

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

## Department of Health and Human Services

2013 CSBG	2013 FaDSS	2014 FaDSS	Head Start	Head Start Training	Early Head Start	Early Head Start Training	2013 Heritage CHORE Services
676,417	257,394	--	--	--	--	--	3,256
--	--	365,458	3,534,050	47,737	928,772	24,511	--
(315,441)	--	(311,433)	--	--	--	--	--
(43,709)	--	--	(3,973)	--	(27,125)	--	(1,405)
317,267	257,394	54,025	3,530,077	47,737	901,647	24,511	1,851
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	671,917	--	85,824	--	--
--	--	--	--	--	--	--	--
317,267	257,394	54,025	4,201,994	47,737	987,471	24,511	1,851
145,008	197,483	36,269	1,929,650	7,723	663,455	5,079	--
19,141	26,068	4,787	254,714	1,019	87,576	670	--
67,053	1,425	455	--	--	--	--	1,585
367	--	--	664,688	--	26,193	--	--
1,949	10,218	4,460	16,959	12,754	2,466	4,326	--
19,164	11,126	4,297	210,093	--	24,659	--	--
11,204	2,500	1,114	303,515	526	80,036	1,188	266
290	1,775	--	33,042	25,715	264	13,248	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
10,110	--	--	--	--	--	--	--
42,981	6,799	2,643	117,416	--	16,998	--	--
--	--	--	--	--	--	--	--
--	--	--	671,917	--	85,824	--	--
317,267	257,394	54,025	4,201,994	47,737	987,471	24,511	1,851
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

	2013 Illinois R & R	2014 Illinois R & R	2013 Iowa R & R	2014 Iowa R & R	2013 Wrap- around Sacred Heart	2014 Wrap- around Roosevelt
<b>Revenue</b>						
Grant Revenue						
Prior Year Unearned	\$781,513	--	901,824	--	45,982	--
Current Year Awards	759	1,151,408	--	1,157,325	--	51,000
Unearned Revenue	--	(842,139)	--	(778,321)	--	(46,411)
Repaid/Deobligated	(91,037)	--	(213,449)	--	--	--
Net Grant Revenue	691,235	309,269	688,375	379,004	45,982	4,589
Program Income and Support	--	--	--	--	--	--
Interest Income	2	--	--	--	--	--
Investment Income	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	691,237	309,269	688,375	379,004	45,982	4,589
<b>Expenses</b>						
Personnel	416,965	212,981	376,349	219,271	34,440	3,227
Management and Administration	57,452	28,114	51,597	28,944	4,546	426
Direct Client Assistance	113,822	--	137,558	59,014	--	--
Consultants/Contractual	4,002	7,406	--	--	--	--
Travel/Transportation	9,867	6,856	30,393	16,411	--	--
Space Costs	45,921	27,046	35,541	22,490	--	--
Supplies	17,885	12,636	19,022	7,026	6,996	936
Staff Training/Physicals	1,983	440	1,899	1,255	--	--
Weatherization Materials	--	--	--	--	--	--
Weatherization Labor	--	--	--	--	--	--
Weatherization Support	--	--	--	--	--	--
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	23,340	13,790	36,016	24,593	--	--
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	691,237	309,269	688,375	379,004	45,982	4,589
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--	--
<b>Net Assets at End of Year</b>	\$ --	--	--	--	--	--



## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

	Department of Health and Human Services			
	Empowerment Funds			
	2013	2013	2013	
	Scott County	Scott County	Poweshiek County	Federal
	Head Start	Head Start	Provider	Subtotal
	Grace	SCC	Resources	
Revenue				
Grant Revenue				
Prior Year Unearned	\$ 32,134	17,350	23,665	4,398,877
Current Year Awards	--	--	--	15,127,745
Unearned Revenue	--	--	--	(3,709,096)
Repaid/Deobligated	--	--	(3,953)	(1,065,972)
Net Grant Revenue	32,134	17,350	19,712	14,751,554
Program Income and Support	--	--	--	--
Interest Income	--	--	--	2
Investment Income	--	--	--	--
In Kind Contributions/Local Match	--	--	--	757,741
Other Income	--	--	--	--
Total Revenue	32,134	17,350	19,712	15,509,297
Expenses				
Personnel	27,465	14,789	--	5,629,816
Management and Administration	3,625	1,952	--	721,520
Direct Client Assistance	--	--	19,712	5,411,633
Consultants/Contractual	--	--	--	940,279
Travel/Transportation	--	--	--	128,887
Space Costs	--	--	--	476,418
Supplies	1,044	609	--	537,876
Staff Training/Physicals	--	--	--	86,150
Weatherization Materials	--	--	--	112,613
Weatherization Labor	--	--	--	(45,978)
Weatherization Support	--	--	--	109,000
Weatherization Health and Safety	--	--	--	325,742
Equipment	--	--	--	23,896
Other	--	--	--	373,149
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	757,741
Total Expenses	32,134	17,350	19,712	15,588,742
Increase (Decrease) in Net Assets	--	--	--	(79,445)
Net Assets at Beginning of Year	--	--	--	445,076
Transfers	--	--	--	--
Net Assets at End of Year	\$ --	--	--	365,631

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

## State and Local Programs

2013 Volunteer Preschool	2014 Volunteer Preschool	2013 Child Care Plus/ Scott I	2014 Child Care Plus/ Scott I	2013 Child Care Plus/ Scott II	2014 Child Care Plus/ Scott II	Resource & Referral Fees Continuous
--	--	38,084	--	46,826	--	--
129,116	19,282	--	77,902	--	77,028	5,000
--	--	--	(61,963)	--	(66,433)	--
--	--	--	--	--	--	--
129,116	19,282	38,084	15,939	46,826	10,595	5,000
--	--	--	--	--	--	17,858
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
129,116	19,282	38,084	15,939	46,826	10,595	22,858
98,999	15,238	29,540	12,471	36,930	8,552	--
10,824	2,012	3,899	1,646	4,875	1,129	--
--	--	--	--	--	--	--
5,347	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
13,946	2,032	1,974	1,814	996	914	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	2,671	8	4,025	--	19,704
--	--	--	--	--	--	--
--	--	--	--	--	--	--
129,116	19,282	38,084	15,939	46,826	10,595	19,704
--	--	--	--	--	--	3,154
--	--	--	--	--	--	56,114
--	--	--	--	--	--	--
--	--	--	--	--	--	59,268

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

	Iowa Disaster Assistance Contract #1	Iowa Disaster Assistance Contract #5	2012 IPL Weatheri- zation	2013 IPL Weatheri- zation	2013 Mid American Energy
<b>Revenue</b>					
Grant Revenue					
Prior Year Unearned	\$ --	--	28,509	--	--
Current Year Awards	--	--	--	253,552	273,593
Unearned Revenue	--	--	--	(135,042)	(24,893)
Repaid/Deobligated	--	--	--	--	--
Net Grant Revenue	--	--	28,509	118,510	248,700
Program Income and Support	191,410	22,664	--	--	--
Interest Income	--	--	--	--	--
Investment Income	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--
Other Income	--	--	--	--	--
Total Revenue	<u>191,410</u>	<u>22,664</u>	<u>28,509</u>	<u>118,510</u>	<u>248,700</u>
<b>Expenses</b>					
Personnel	--	--	--	--	--
Management and Administration	9,115	1,079	1,358	5,648	11,843
Direct Client Assistance	182,295	21,585	--	--	--
Consultants/Contractual	--	--	--	--	--
Travel/Transportation	--	--	--	--	--
Space Costs	--	--	--	--	--
Supplies	--	--	--	--	--
Staff Training/Physicals	--	--	--	--	--
Weatherization Materials	--	--	11,721	43,018	93,058
Weatherization Labor	--	--	13,277	59,931	128,679
Weatherization Support	--	--	2,153	9,913	15,120
Weatherization Health and Safety	--	--	--	--	--
Equipment	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Total Expenses	<u>191,410</u>	<u>22,664</u>	<u>28,509</u>	<u>118,510</u>	<u>248,700</u>
<b>Increase (Decrease) in Net Assets</b>	--	--	--	--	--
<b>Net Assets at Beginning of Year</b>	--	--	--	--	--
<b>Transfers</b>	--	--	--	--	--
<b>Net Assets at End of Year</b>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>



## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

State and Local Programs			Empowerment Funds			
Customer Contribution Continuous	2013 United Way Wrap-around	2014 United Way Wrap-around	2014 Scott County Head Start Lincoln	2014 Scott County Head Start Grace	2014 Scott County EHS	2014 Clinton/ Jackson R & R Training
--	3,868	--	--	--	--	--
--	920	41,154	27,157	51,650	116,623	84,040
--	--	(41,154)	(20,810)	(34,405)	(73,904)	(63,868)
--	--	--	--	--	--	--
--	4,788	--	6,347	17,245	42,719	20,172
88,179	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
88,179	4,788	--	6,347	17,245	42,719	20,172
<hr/>						
--	4,230	--	5,424	14,705	37,251	8,901
--	558	--	716	1,941	4,917	1,175
156,482	--	--	--	--	--	8,512
--	--	--	--	--	--	--
--	--	--	--	--	--	373
--	--	--	--	--	--	1,009
--	--	--	207	599	551	202
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
156,482	4,788	--	6,347	17,245	42,719	20,172
<hr/>						
(68,303)	--	--	--	--	--	--
92,346	--	--	--	--	--	--
--	--	--	--	--	--	--
24,043	--	--	--	--	--	--

## COMMUNITY ACTION OF EASTERN IOWA

## Combining Statement of Activities and Changes in Net Assets - Continued

Year Ended October 31, 2013

	State and Local Programs					
	Empowerment Funds					
	2013 Head Start Clinton/ Jackson	2014 Head Start Clinton/ Jackson	2013 EHS Clinton/ Jackson	2014 EHS Clinton/ Jackson	Aid to the Elderly Continuous	State and Local Programs Subtotal
Revenue						
Grant Revenue						
Prior Year Unearned	\$ --	--	--	--	--	117,287
Current Year Awards	22,921	22,921	4,300	4,300	--	1,211,459
Unearned Revenue	--	(16,037)	--	(2,780)	--	(541,289)
Repaid/Deobligated	--	--	--	--	--	--
Net Grant Revenue	22,921	6,884	4,300	1,520	--	787,457
Program Income and Support	--	--	--	--	309	320,420
Interest Income	--	--	--	--	--	--
Investment Income	--	--	--	--	--	--
In Kind Contributions/Local Match	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	22,921	6,884	4,300	1,520	309	1,107,877
Expenses						
Personnel	17,940	6,081	3,799	1,343	--	301,404
Management and Administration	2,368	803	501	177	--	66,584
Direct Client Assistance	--	--	--	--	852	369,726
Consultants/Contractual	--	--	--	--	--	5,347
Travel/Transportation	--	--	--	--	--	373
Space Costs	--	--	--	--	--	1,009
Supplies	2,613	--	--	--	--	25,848
Staff Training/Physicals	--	--	--	--	--	--
Weatherization Materials	--	--	--	--	--	147,797
Weatherization Labor	--	--	--	--	--	201,887
Weatherization Support	--	--	--	--	--	27,186
Weatherization Health and Safety	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Other	--	--	--	--	--	26,408
Depreciation	--	--	--	--	--	--
In Kind Expenses	--	--	--	--	--	--
Total Expenses	22,921	6,884	4,300	1,520	852	1,173,569
Increase (Decrease) in Net Assets	--	--	--	--	(543)	(65,692)
Net Assets at Beginning of Year	--	--	--	--	10,077	158,537
Transfers	--	--	--	--	--	--
Net Assets at End of Year	\$ --	--	--	--	9,534	92,845

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**DOE Programs**

Contract No. DOE-13-03  
(Contract Period 08/01/13 - 03/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 08/01/13 - 10/31/13</u>
Administration	\$ 20,000	4,351
Health and Safety	54,940	51,474
Support	71,148	3,196
Labor	74,308	17,532
Materials	74,308	10,515
Total	<u>\$ 294,704</u>	<u>87,068</u>

Contract No. DOE-12-03  
(Contract Period 04/01/12 - 12/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 10/31/13</u>	<u>04/01/12 - 10/31/12</u>
Administration	\$ 33,049	29,834	9,100	20,734
Health & Safety	125,589	145,335	57,867	87,468
Support	158,638	218,149	94,662	123,487
Labor	171,858	170,412	64,054	106,358
Materials	171,858	97,262	35,936	61,326
Total	<u>\$ 660,992</u>	<u>660,992</u>	<u>261,619</u>	<u>399,373</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**HEAP Weatherization Programs**

Contract No. HEAP-13-03  
(Contract Period 01/01/13 - 12/31/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/13 - 10/31/13</u>
Administration	\$ 72,244	17,863
Health and Safety	251,233	169,093
Support	325,213	161,628
Labor	338,123	77,084
Materials	338,123	55,558
Equipment/Training	29,894	6,475
Insurance	5,095	5,095
Total	<u>\$ 1,359,925</u>	<u>492,796</u>

Contract No. HEAP-12-03  
(Contract Period 01/01/12 - 12/31/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 12/31/12</u>	<u>01/01/12 - 10/31/12</u>
Administration	\$ 55,427	1,926	324	1,602
Health and Safety	199,351	420,787	47,308	373,479
Support	253,623	114,456	5,084	109,372
Labor	271,890	18,262	2,246	16,016
Materials	271,890	36,650	7,461	29,189
Equipment/Training	28,753	8,859	10,209	(1,350)
Insurance	6,474	6,474	---	6,474
Total	<u>\$ 1,087,408</u>	<u>607,414</u>	<u>72,632</u>	<u>534,782</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. MEC-13-03  
(Contract Period 01/01/13 - 12/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/13 - 10/31/13</u>
Administration	\$ 13,664	11,843
Support	27,629	15,120
Labor	116,150	128,679
Materials	<u>116,150</u>	<u>93,058</u>
Total	<u>\$ 273,593</u>	<u>248,700</u>

Contract No. MEC-12-03  
(Contract Period 01/01/12 - 12/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 12/30/12</u>	<u>01/01/12 - 10/31/12</u>
Administration	\$ 12,967	12,361	--	12,361
Support	25,935	16,668	--	16,668
Labor	110,224	128,023	--	128,023
Materials	<u>110,224</u>	<u>102,298</u>	<u>--</u>	<u>102,298</u>
Total	<u>\$ 259,350</u>	<u>259,350</u>	<u>--</u>	<u>259,350</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. IPL-13-03  
(Contract Period 01/01/13 - 12/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 01/01/13 - 10/31/13</u>
Administration	\$ 12,678	5,648
Support	25,356	9,913
Labor	107,759	59,931
Materials	<u>107,759</u>	<u>43,018</u>
Total	<u>\$ 253,552</u>	<u>118,510</u>

Contract No. IPL-12-03  
(Contract Period 01/01/12 - 12/30/12)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 12/30/12</u>	<u>01/01/12 - 10/31/12</u>
Administration	\$ 12,678	12,081	1,358	10,723
Support	25,356	19,594	2,153	17,441
Labor	107,759	128,308	13,277	115,031
Materials	<u>107,759</u>	<u>93,569</u>	<u>11,721</u>	<u>81,848</u>
Total	<u>\$ 253,552</u>	<u>253,552</u>	<u>28,509</u>	<u>225,043</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**LIHEAP Programs**

Contract No. LIHEAP-14-03  
(Contract Period 10/01/13 - 09/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/13 - 10/31/13</u>
Administration Costs	\$ 99,038	47,955
Regular Assistance	14,856	--
Emergency Crisis Intervention Payments	59,422	13,830
Client Services A&R	<u>14,856</u>	<u>--</u>
Total	<u><u>\$ 188,172</u></u>	<u><u>61,785</u></u>

Contract No. LIHEAP-13-03  
(Contract Period 10/01/12 - 09/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 09/30/13</u>	<u>10/01/12 - 10/31/12</u>
Administration Costs	\$ 397,193	397,193	346,200	50,993
Regular Assistance	3,614,470	3,442,055	3,442,055	--
Emergency Crisis Intervention Payments	213,491	213,491	204,368	9,123
Client Services A&R	59,579	59,579	59,579	--
Summer Deliverable Fuel	<u>146,252</u>	<u>146,252</u>	<u>146,252</u>	<u>--</u>
Total	<u><u>\$ 4,430,985</u></u>	<u><u>4,258,570</u></u>	<u><u>4,198,454</u></u>	<u><u>60,116</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grants**

Contract No. CSBG-14-03  
(Contract Period 10/01/13 - 09/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/13 - 10/31/13</u>
Contract Value	<u>\$ 633,166</u>	<u>--</u>

Contract No. CSBG-13-03  
(Contract Period 10/01/12 - 03/31/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 10/31/13</u>	<u>10/01/12 - 10/31/12</u>
Personnel	\$ 372,400	145,008	145,008	--
Travel	4,500	1,949	1,949	--
Space Costs	44,300	19,164	19,164	--
Equipment	11,250	10,110	10,110	--
Consultants	3,542	657	657	--
Co-Funded Programs	90,500	67,053	67,053	--
Other	57,059	54,185	54,185	--
Indirect Costs	<u>49,157</u>	<u>19,141</u>	<u>19,141</u>	<u>--</u>
Total	<u>\$ 632,708</u>	<u>317,267</u>	<u>317,267</u>	<u>--</u>

Contract No. CSBG-12-03  
(Contract Period 10/01/11 - 09/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 09/30/13</u>	<u>10/01/11 - 10/31/12</u>
Personnel	\$ 407,717	396,612	238,268	158,344
Travel	7,500	5,068	3,299	1,769
Space Costs	44,300	46,178	26,048	20,130
Consultants	3,000	1,665	1,435	230
Co-Funded Programs	111,477	120,507	93,321	27,186
Other	57,098	62,528	50,675	11,853
Indirect Costs	<u>53,819</u>	<u>52,353</u>	<u>31,451</u>	<u>20,902</u>
Total	<u>\$ 684,911</u>	<u>684,911</u>	<u>444,497</u>	<u>240,414</u>

SEE INDEPENDENT AUDITOR'S REPORT



COMMUNITY ACTION OF EASTERN IOWA  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**FaDSS Program**

Contract No. FaDSS-14-03  
(Contract Period 07/01/13 - 06/30/14)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 07/01/13 - 10/31/13</u>
Administrative	\$ 34,398	4,787
Personnel		
Wages	188,628	28,926
Benefits	71,962	7,343
Travel	17,500	4,460
Space/Utilities	17,500	4,297
Other	26,750	3,757
3rd Party Payments	<u>8,720</u>	<u>455</u>
Total	<u><u>\$ 365,458</u></u>	<u><u>54,025</u></u>

Contract No. FaDSS-13-03  
(Contract Period 07/01/12 - 09/30/13)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>11/01/12 - 09/30/13</u>	<u>07/01/12 - 10/31/12</u>
Administrative	\$ 33,199	33,080	26,068	7,012
Personnel				
Wages	182,055	193,713	151,375	42,338
Benefits	69,454	56,891	46,108	10,783
Travel	14,000	14,001	10,218	3,783
Space/Utilities	15,000	15,675	11,126	4,549
Other	<u>15,734</u>	<u>16,082</u>	<u>12,499</u>	<u>3,583</u>
Total	<u><u>\$ 329,442</u></u>	<u><u>329,442</u></u>	<u><u>257,394</u></u>	<u><u>72,048</u></u>

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Head Start Full Year, Part Day Program and Early Head Start**

Contract No. 07CH6198/47  
(Contract Period 11/01/12 - 10/31/13)

Cost Category	Head Start Approved Budget		Head Start Actual Expenses	
	Program/ Administrative	Training	Program/ Administrative	Training
Personnel	\$ 1,349,377	16,324	1,535,307	6,377
Fringe Benefits	521,534	6,309	394,343	1,346
Travel	8,337	1,877	2,385	12,754
Supplies	418,634	--	303,515	--
Contractual	610,918	--	664,688	--
Other	378,290	20,239	375,125	26,241
Indirect	246,960	2,988	254,714	1,019
Subtotal	3,534,050	47,737	3,530,077	47,737
In Kind	506,828	6,846	671,917	--
Total	<u>\$ 4,040,878</u>	<u>54,583</u>	<u>4,201,994</u>	<u>47,737</u>

Cost Category	Early Head Start Approved Budget		Early Head Start Actual Expenses	
	Program/ Administrative	Training	Program/ Administrative	Training
Personnel	\$ 544,326	8,784	538,933	4,181
Fringe Benefits	210,382	3,395	124,522	898
Travel	1,041	207	748	4,326
Supplies	43,118	--	80,036	--
Contractual	10,562	--	26,193	--
Other	19,721	10,517	43,639	14,436
Indirect	99,622	1,608	87,576	670
Subtotal	928,772	24,511	901,647	24,511
In Kind	133,198	3,515	85,824	--
Total	<u>\$ 1,061,970</u>	<u>28,026</u>	<u>987,471</u>	<u>24,511</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Department of Health and Human Services

**Schedule of Expenses Compared to Budget**

**Illinois Department of Human Services**

Contract No. FCSSI00085  
(Contract Period 07/01/13 - 06/30/14)

Cost Category	Approved Budget	Actual Expenses 07/01/13 - 10/31/13
CCAP - Subsidy	\$ 472,058	149,754
CORE - Quality Services	603,758	139,084
Quality Rating System	41,200	13,271
Quality Rating System - Race to the Top	34,392	7,160
Expenditures of Interest Earned	--	--
Total	<u>\$ 1,151,408</u>	<u>309,269</u>

Contract No. FCSRI00085  
(Contract Period 07/01/12 - 06/30/13)

Cost Category	Approved Budget	Actual Expenses		
		Total	11/01/12 - 06/30/13	07/01/12 - 10/31/12
CCAP - Subsidy	\$ 458,309	453,985	297,968	156,017
CORE - Quality Services	586,173	507,629	372,824	134,805
Quality Rating System	40,000	31,832	19,678	12,154
Quality Rating System - Race to the Top	5,833	759	759	--
Expenditures of Interest Earned	--	8	8	--
Total	<u>\$ 1,090,315</u>	<u>994,213</u>	<u>691,237</u>	<u>302,976</u>

SEE INDEPENDENT AUDITOR'S REPORT

**COMMUNITY ACTION OF EASTERN IOWA**  
**Indirect Costs and Cost Allocation Pools**

**Statements of Activities**

November 1, 2012 Through October 31, 2013

	Cost Pools				Total
	Indirect	Space	Telephone	Equipment and Supplies	
Revenue					
Indirect Cost and Cost Pool Reimbursements	<u>\$ 779,864</u>	<u>380,355</u>	<u>51,053</u>	<u>62,622</u>	<u>1,273,894</u>
Expenses					
Wages	510,223	--	--	--	510,223
Fringes	123,248	--	--	--	123,248
Audit	29,120	--	--	--	29,120
Legal	6,010	--	--	--	6,010
Professional Fees	42,876	--	--	--	42,876
Travel	6,981	--	--	--	6,981
Supplies and Copying	58,344	6,086	--	8,207	72,637
Publications and Dues	2,381	--	--	--	2,381
Space Costs	31,441	263,756	--	--	295,197
Registration Fees	5,410	--	--	--	5,410
Equipment and Maintenance	236	71,436	--	9,815	81,487
Depreciation	--	34,634	--	--	34,634
Telephone	5,868	--	51,053	--	56,921
Postage	2,756	--	--	41,758	44,514
General and Property Insurance	32,165	4,443	--	--	36,608
Miscellaneous	--	--	--	--	--
Total Expenses	<u>857,059</u>	<u>380,355</u>	<u>51,053</u>	<u>59,780</u>	<u>1,348,247</u>
Excess (Deficiency) of Revenue Over (Under) Expenses	<u>\$ (77,195)</u>	<u>--</u>	<u>--</u>	<u>2,842</u>	<u>(74,353)</u>

SEE INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION OF EASTERN IOWA  
Corporate Activities Fund

Statements of Activities

November 1, 2012 Through October 31, 2013

	General Fund	General Fund Counties	Head Start Other	Other Grants	Total
Revenue					
Interest	\$ 246	--	--	--	246
Investment Income	3,700	--	--	--	3,700
Program Income and Support					
Expenditures Over Revenue - Cost Pools	(74,353)	--	--	--	(74,353)
Equipment Use Charges	34,634	--	--	--	34,634
County Support	--	13,010	--	--	13,010
WX Kits - Head Start	--	--	8,000	--	8,000
SCRA - Character Development	--	--	6,600	--	6,600
SCRA - School Readiness Home Activities	--	--	4,507	--	4,507
Community Foundation	--	--	2,500	8,907	11,407
Quality Improvement Bonuses	--	--	800	--	800
UW - Wish	--	--	--	720	720
Clinton Board of Supervisors	--	--	--	4,200	4,200
Embrace Iowa	--	--	--	10,555	10,555
Care Link - North Scott	--	--	--	9,161	9,161
SCHC - SHTF Proceeds	--	--	--	46,765	46,765
Muscatine County Housing Council	--	--	--	1,200	1,200
Friendly Thrift	--	--	--	1,000	1,000
Other Revenue	248	--	--	--	248
Total Revenue	(35,525)	13,010	22,407	82,508	82,400
Expenses					
Personnel	6,637	--	--	4,181	10,818
Management and Administration	--	--	--	552	552
Other Expenses					
County Expenses	--	7,415	--	--	7,415
SCRA - Character Development	--	--	6,600	--	6,600
SCRA - School Readiness Home Activities	--	--	4,507	--	4,507
Community Foundation	--	--	2,318	8,907	11,225
Quality Improvement Bonuses	--	--	1,400	--	1,400
UW - Wish	--	--	--	720	720
Embrace Iowa	--	--	--	10,555	10,555
Care Link - North Scott	--	--	--	11,117	11,117
Scott County Housing Council	--	--	--	46,765	46,765
Muscatine County Housing Council	--	--	--	1,200	1,200
Friendly Thrift	--	--	--	1,061	1,061
Energy Assistance - Alcoa	--	--	--	2,980	2,980
Miscellaneous	4,083	--	--	--	4,083
Depreciation	34,634	--	--	--	34,634
Total Expenses	45,354	7,415	14,825	88,038	155,632
Revenue Over (Under) Expenses	(80,879)	5,595	7,582	(5,530)	(73,232)
Net Assets - Beginning of Year	1,059,365	134,155	600	--	1,194,120
Transfers	(4,117)	(4,309)	--	8,426	--
Net Assets - End of Year	\$ 974,369	135,441	8,182	2,896	1,120,888

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